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**Introduced by Senator Burton**February 12, 2003

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An act to amend Section 18803 of the Revenue and Taxation Code, relating to taxation.

## LEGISLATIVE COUNSEL'S DIGEST

SB 180, as introduced, Burton. Personal Income Tax Law: deductions: California Firefighters' Memorial Fund.

The Personal Income Tax Law allows taxpayers, until January 1, 2006, to contribute amounts in excess of their tax liability for the support of the California Firefighters' Memorial Fund for the construction and maintenance of a memorial to California firefighters on the grounds of the State Capitol.

This bill would provide that money in the fund shall be allocated for maintenance and repair of the constructed memorial and for various other fire-related public benefit programs, as specified, and would express findings and declarations in that regard.

Vote: majority. Appropriation: no. Fiscal committee: yes. State-mandated local program: no.

*The people of the State of California do enact as follows:*

1 SECTION 1. The Legislature finds and declares all of the  
2 following:

3 (a) On April 6, 2002, a decade-long effort was realized as  
4 thousands gathered in Sacramento for the dedication and unveiling  
5 of the California Firefighters' Memorial in Capitol Park— a  
6 lasting tribute honoring 855 California firefighters who made the  
7 ultimate sacrifice in service to their fellow citizens.



(b) The California Firefighters' Memorial is the only completely self-sustaining memorial in Capitol Park, as its funding is raised through a specialty license plate sold only to active and retired firefighters and private donations from firefighters and supporters.

(c) The California Fire Foundation, a nonprofit, public benefit corporation, formed in 1987, was initially established to recognize the courage of firefighters and the perseverance and sacrifice of fire victims. It was later enlisted to help raise money for the design, construction, and maintenance of the California Firefighters' Memorial, as well as for future ceremonies honoring our state's fallen heroes.

(d) In addition to its successful fundraising efforts since its formation nearly 20 years ago, the California Fire Foundation has proven to be an invaluable resource for honoring the memory of fallen firefighters and assisting surviving loved ones, including its involvement in California's Day of Remembrance memorial service on October 9, 2001—a day proclaimed by Governor Davis to honor the families of the victims, firefighters, and other emergency personnel who lost their lives during the terrorist attacks that struck our nation on September 11, 2001.

(e) Other public benefit goals of the California Fire Foundation include serving as the resource center to aid the victims and families devastated by uncontrolled fires and other disasters, such as organizing a special fund for emergency assistance to fire victims, educating Californians about fire safety and the toxic effects of fires by facilitating and reporting on scientific research, and sponsoring fire related public education programs.

SEC. 2. Section 18803 of the Revenue and Taxation Code is amended to read:

18803. All money transferred to the California Firefighters' Memorial Fund, upon appropriation by the Legislature, shall be allocated as follows:

(a) To the Franchise Tax Board and the Controller for reimbursement of all costs incurred by the Franchise Tax Board and the Controller in connection with their duties under this article.

~~(b) To the California Fire Foundation for the construction and maintenance of a memorial to California firefighters on the grounds of the State Capitol as provided by Section 13081 of the Health and Safety Code.~~ the following purposes:

1     *(1) Maintenance and repair of the California Firefighters'*  
2     *Memorial on the grounds of the State Capitol.*

3     *(2) Ceremonies to honor the memory of fallen firefighters and*  
4     *to assist surviving loved ones, but only from contributions made on*  
5     *and after January 1, 2004.*

6     *(3) Other public benefit endeavors, but only from contributions*  
7     *made on and after January 1, 2004, including, but not limited to,*  
8     *the following:*

9     *(A) Serving as a resource center to aid the victims and families*  
10    *devastated by uncontrolled fires and other disasters.*

11    *(B) Organizing a special fund for emergency assistance to fire*  
12    *victims.*

13    *(C) Educating Californians about fire safety and the toxic*  
14    *effects of fires by facilitating and reporting on scientific research*  
15    *and sponsoring fire-related public education programs.*

